

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 370 Section 370.101 Nature of a Metro East Mass Transit District Retailers Occupation Tax</b>
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**TITLE 86: REVENUE**

**PART 370  
METRO EAST MASS TRANSIT DISTRICT  
RETAILERS' OCCUPATION TAX**

**Section 370.101 Nature of a Metro East Mass Transit District Retailers' Occupation Tax**

a) Authority to Impose Tax

The Board of Trustees of a Metro East Mass Transit District is authorized to impose a tax on persons engaged in the business of selling tangible personal property at retail within the district as defined in Section 2(i) of the Local Mass Transit District Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 352), at a rate of 1/4% of the gross receipts from such sales made in the course of such business within the district.

b) Passing on the Tax

The legal incidence of a Metro East Mass Transit District Retailers' Occupation Tax is on the seller. Nevertheless, the General Assembly has authorized persons subject to this tax to reimburse themselves for their sellers' Metro East Mass Transit District Retailers' Occupation Tax liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act and the additional charge authorized under the provisions of the Non-Home Rule Municipal Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 24, par. 8-11-1.3), Home Rule Municipal Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 24, par. 8-11-1) or Home Rule County Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 34, par. 5-1006, pursuant to such bracket schedules as the Department may has prescribed. (See 86 Ill. Adm. Code 150.Table A)

c) Exclusion From "Gross Receipts"

Any amount added to the selling price of tangible personal property by the seller because of a Metro East Mass Transit District Retailers' Occupation Tax, or because of the Retailers' Occupation Tax (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.), or because of the Non-Home Rule Municipal Retailers' Occupation Tax, Home Rule Municipal or Home Rule County Retailers' Occupation Tax, or as Illinois Use Tax (Ill. Rev. Stat. 1989, ch. 120, par. 439.1 et seq.), and collected from the purchaser, shall not be regarded as a part of the seller's gross receipts that are subject to such Metro East Mass Transit District Retailers' Occupation Tax.

(Source: Amended at 15 Ill. Reg. 5805, effective April 5, 1991)

